

**2004 California Adjustments — Residents****CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

**Part I Income Adjustment Schedule****Section A — Income**

	<b>A</b> Federal Amounts (taxable amounts from your federal return)	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
<b>7</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<b>7</b>		
<b>8</b> Taxable interest income	<b>8</b>		
<b>9</b> Ordinary dividends. See instructions. <b>(b)</b>	<b>(a)</b>		
<b>10</b> Taxable refunds, credits, offsets of state and local income taxes	<b>10</b>		
<b>11</b> Alimony received	<b>11</b>		
<b>12</b> Business income or (loss)	<b>12</b>		
<b>13</b> Capital gain or (loss). See instructions	<b>13</b>		
<b>14</b> Other gains or (losses)	<b>14</b>		
<b>15</b> Total IRA distributions. See instructions. <b>(a)</b>	<b>(b)</b>		
<b>16</b> Total pensions and annuities. See instructions. <b>(a)</b>	<b>(b)</b>		
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<b>17</b>		
<b>18</b> Farm income or (loss)	<b>18</b>		
<b>19</b> Unemployment compensation. Enter the same amount in column A and column B	<b>19</b>		
<b>20</b> Social security benefits <b>(a)</b>	<b>(b)</b>		
<b>21</b> Other income.			
<b>a</b> California lottery winnings		<b>a</b>	<b>a</b>
<b>b</b> Disaster loss carryover from FTB 3805V		<b>b</b>	<b>b</b>
<b>c</b> Federal NOL (Form 1040, line 21)		<b>c</b>	<b>c</b>
<b>d</b> NOL carryover from FTB 3805V		<b>d</b>	<b>d</b>
<b>e</b> NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<b>e</b>	<b>e</b>
<b>f</b> Other (describe)		<b>f</b>	<b>f</b>
<b>22 Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	<b>22</b>		

**Section B — Adjustments to Income**

<b>23</b> Educator expense	<b>23</b>		
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials	<b>24</b>		
<b>25</b> IRA deduction	<b>25</b>		
<b>26</b> Student loan interest deduction	<b>26</b>		
<b>27</b> Tuition and fees deduction	<b>27</b>		
<b>28</b> Health savings account deduction	<b>28</b>		
<b>29</b> Moving expenses.	<b>29</b>		
<b>30</b> One-half of self-employment tax	<b>30</b>		
<b>31</b> Self-employed health insurance deduction	<b>31</b>		
<b>32</b> Self-employed SEP, SIMPLE, and qualified plans	<b>32</b>		
<b>33</b> Penalty on early withdrawal of savings	<b>33</b>		
<b>34a</b> Alimony paid. <b>(b)</b> Recipient's: SSN _____ - _____ - _____			
Last name _____	<b>34a</b>		
<b>35</b> Add line 23 through line 34a in columns A, B, and C	<b>35</b>		
<b>36 Total.</b> Subtract line 35 from line 22 in columns A, B, and C. See instructions	<b>36</b>		

**Part II Adjustments to Federal Itemized Deductions**

- 37** Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 ..... **37** \_\_\_\_\_
- 38** Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax **and** State Disability Insurance), or General Sales Tax and line 8 (foreign taxes **only**). See instructions ..... **38** \_\_\_\_\_
- 39** Subtract line 38 from line 37 ..... **39** \_\_\_\_\_
- 40** Other adjustments including California lottery losses. See instructions. Specify \_\_\_\_\_ **40** \_\_\_\_\_
- 41** Combine line 39 and line 40 ..... **41** \_\_\_\_\_
- 42** **Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?**  
Single or married filing separately – **\$139,921** Head of household – **\$209,885** Married filing jointly or qualifying widow(er) – **\$279,846**  
**No.** Transfer the amount on line 41 to line 42  
**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 42 ..... **42**
- 43** **Enter the larger of the amount on line 42 or your standard deduction listed below**  
Single or married filing separately – **\$3,165** Married filing jointly, head of household, or qualifying widow(er) – **\$6,330**  
**Transfer the amount on line 43 to Form 540, line 18** ..... **43**